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|-------------------------------|---|-------------------|---|--|
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| 10                            | UNITED STATES DISTRICT COURT  |                   |   |  |
| 1                             | NORTHERN DISTRICT OF CALIFORNIA   |                   |   |  |
| 2                             | SAN JOSE DIVISION   |                   |   |  |
| 13                            | UNITED STATES OF AMERICA,   | )                 | No. CR 13-00345-EJD   |  |
| 15                            | Plaintiff,  | )))               | GOVERNMENT'S SENTENCING<br>MEMORANDUM RE: LISA McMAHON              |  |
| 16<br>17<br>18                | V. LISA McMAHON,  Defendant.  | )<br>)<br>)<br>_) | Date: September 25, 2014 Time: 1:30 PM Court: Hon. Edward J. Davila |  |
| 20                            | The United States of America, by and through MELINDA HAAG, United States Attorney for the Northern District of California, Philip A. Guentert, Assistant United States Attorney for said District, hereby submits this sentencing memorandum concerning defendant Lisa McMahon. As discussed below, the Government respectfully requests that the Court impose a sentence upon the defendant at the low end of the applicable Guideline range, a sentence of 33 months incarceration, which is also the recommendation of the Probation Office.  The Presentence Report calculates the offense level based on the conviction for Count One to be twenty. Given defendant's criminal history category of I, the applicable Guideline range is 33 to 41 |                   |   |  |
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| 26                            |   |                   |   |  |
| 27                            |   |                   |   |  |
| 28                            | months incarceration.   |                   |   |  |
|                               | GOVERNMENT SENTENCING MEMORANDUM<br>CR 13-00345-EJD [AUSA PHONE EXTENSION   | N]                |   |  |

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1 In mitigation of the defendant's punishment, the government notes that she has accepted responsibility by her plea of guilty (a factor incorporated in the aforementioned Guideline calculation). 2 3 Because, in part, she will not be entrusted with large sums of money in the future, the chances of recidivism on the scale of her original offense seem small. 4 5 In aggravation, the defendant's crime was not one of opportunity. Defendant engaged in an extensive fraud that required skill and effort to execute and conceal over a period of more than six years. 6 7 Furthermore, the fraud was directed at people who had placed their faith in her to discharge significant responsibilities at her discretion and convenience, without the oversight warranted by her undetected 8 9 criminality (which abuse of trust is, as above, also incorporated in the Guidelines calculation). What is worse, she victimized an institution trying to devote limited resources to its mission of serving the public 10 interest by advancing human knowledge about the natural environment. 11 12 For the aforementioned reasons the government respectfully requests the Court to impose a 13 sentence consistent with, albeit at the low end of, the applicable Guidelines range. 14 DATED: August 19, 2014 Respectfully submitted, 15 **MELINDA HAAG** 16 United States Attorney 17 PHILIP A. GUENTERT 18 Assistant United States Attorney 19 20 21 22 23 24 25 26 27 28

GOVERNMENT SENTENCING MEMORANDUM CR 13-00345-EJD [AUSA PHONE EXTENSION]2